

United States



of America

Department of the Treasury  
Internal Revenue Service

Date: February 15, 2019

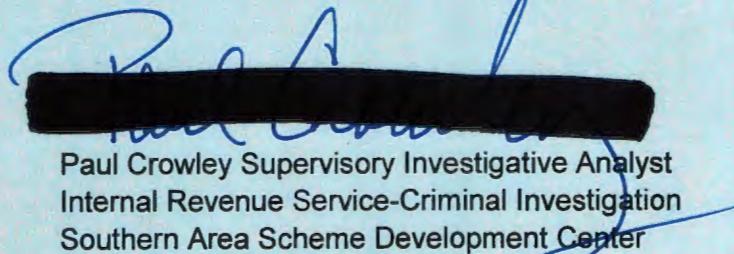
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED] for tax period 2001, consisting of five (5) pages \_\_\_\_\_

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

  
[REDACTED]  
Paul Crowley  
Supervisory Investigative Analyst  
Internal Revenue Service-Criminal Investigation  
Southern Area Scheme Development Center  
Delegation Order 11-5



J AUSL EUE 908

2022133907701-9

Form 1040

Department of the Treasury—Internal Revenue Service  
U.S. Individual Income Tax Return

2001

(9) IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

**Label**

(See instructions on page 19.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign  
(See page 19.)

For the year Jan. 1-Dec. 31, 2001, or other tax year beginning		2001, ending	20
Your first name and initial		Last name	
James D.		Pieron	
If a joint return, spouse's first name and initial		Last name	
Home address (number and street). If you have a P.O. box, see page 19.		Apt. no.	
112 Universitatstrasse			
City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.			
Zurich, Switzerland 8006			

Your social security number  
[REDACTED]Spouse's social security number  
[REDACTED]**Important!**You must enter  
your SSN(s) above.You Spouse  
 Yes  No  Yes  NoNote. Checking "Yes" will not change your tax or reduce your refund.  
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ►**Filing Status**Check only  
box 1 or 2**Exemptions**

NOV CLEAR

If more than six dependents, see page 20.

1	<input checked="" type="checkbox"/> Single	
2	Married filing joint return (even if only one had income)	
3	Married filing separate return. Enter spouse's social security no. above and full name here. ►	
4	Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ►	
5	Qualifying widow(er) with dependent child (year spouse died ►). (See page 19.)	
6a	<input checked="" type="checkbox"/> Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a	No. of boxes checked on 6a and 6b 1  No. of your children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 20) Dependents on 6c not entered above Add numbers entered on lines above ► 1
b	<input type="checkbox"/> Spouse	
c	Dependents: (1) First name      Last name      (2) Dependent's social security number      (3) Dependent's relationship to you      (4) <input type="checkbox"/> If qualifying child for child tax credit (see page 20)	
d	Total number of exemptions claimed	

**Income**

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	40,053
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include in line 9	9	
9	Ordinary dividends. Attach Schedule B if required	10	
10	Taxable refunds, credits, or overpayments of local income taxes (see page 22)	11	
11	Alimony received	12	
12	Business income or loss. Attach Schedule C or C-EZ	13	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	14	
14	Other gains or (losses). Attach Form 4797	15b	
15a	Total IRA distributions	15a	
16a	Total pensions and annuities	16a	
17	Rental real estate, royalties, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
21	Other income. List type and amount on page 27	21	
22	Add the amounts in the far-right column for lines 7 through 21. This is your total income ►	22	40,053

**Adjusted Gross Income**

23	IRA deduction (see page 28)	23	
24	Student loan interest (see page 28)	24	
25	Archer MSA deduction. Attach Form 8853	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed health insurance deduction (see page 30)	28	
29	Self-employed SEP, SIMPLE, and qualified plans	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ►	31a	
32	Add lines 23 through 31a	32	0
33	Subtract line 32 from line 22. This is your adjusted gross income	33	40,053

K  
B

Form 1040 (2001)

Page 2

**Tax and Credits****Standard Deduction for—**

- People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.
- All others: Single, \$4,550

Head of household, \$6,650

Married filing jointly or Qualifying widow(er), \$7,800

Married filing separately, \$3,800

34	Amount from line 33 (adjusted gross income)	34	40,053
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	35a	
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here	35b	<input type="checkbox"/>
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	36	4,550
37	Subtract line 36 from line 34	37	35,503
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 8d. If line 34 is over \$99,725, see the worksheet on page 32	38	2,900
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	33,603
40	Tax (see page 33). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	5,866
41	Alternative minimum tax (see page 34). Attach Form 6251	41	
42	Add lines 40 and 41	42	5,866
43	Foreign tax credit. Attach Form 1116 if required	43	5,279
44	Credit for child and dependent care expenses. Attach Form 2441	44	
45	Credit for the elderly or the disabled. Attach Schedule R	45	
46	Education credits. Attach Form 8863	46	
47	Rate reduction credit. See the worksheet on page 35	47	
48	Child tax credit (see page 37)	48	
49	Adoption credit. Attach Form 8839	49	
50	Other credits from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	50	
51	Add lines 43 through 50. These are your total credits	51	5,279
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52	587

**Other Taxes**

53	Self-employment tax. Attach Schedule SE	53	
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	55	
56	Advance earned income credit payments from Form(s) W-2	56	
57	Household employment taxes. Attach Schedule H	57	
58	Add lines 52 through 57. This is your total tax	58	587

**Payments**

If you have a qualifying child, attach Schedule EIC.

59	Federal income tax withheld from Forms W-2 and 1099	59	692
60	2001 estimated tax payments and amount applied from 2000 return	60	
61a	Earned income credit (EIC)	61a	
b	Nontaxable earned income	61b	
62	Excess social security and RRTA tax withheld (see page 51)	62	
63	Additional child tax credit. Attach Form 8812	63	
64	Amount paid with request for extension to file (see page 51)	64	
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65	
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	692

**Refund**

Direct deposit? See page 51 and fill in 65b, 65c, and 68d.

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	
68a	Amount of line 67 you want refunded to you	68a	
b	Routing number	b	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number	d	
69	Amount of line 67 you want applied to your 2002 estimated tax	69	

**Amount You Owe**

70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52	70	
71	Estimated tax penalty. Also include on line 70	71	

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see page 53)?  Yes. Complete the following.  No

Designee's name ► Mr. Chris Werwega

Phone no.

Personal identification number (PIN)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 19. Keep a copy for your records.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

Daytime phone number

**Paid Preparer's Use Only**

Preparer's signature

Date

Check if self-employed 

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ( )



Internal Revenue Service

This Product Contains Sensitive Taxpayer Data

## Wage and Income Transcript

Request Date: 07-29-2008  
Response Date: 07-29-2008  
Employee Number: PG2CB  
Tracking Number: 100029793077

SSN Provided: 368-96-2111  
Tax Period Requested: December, 2001

## Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN): [REDACTED]  
PIERON TECHNOLOGIES INC

Employee:

Employee's Social Security Number: [REDACTED]  
JAMES D PIERON

Submission Type:

	Original document
Wages, Tips and Other Compensation:	\$3,600.00
Federal Income Tax Withheld:	\$692.00
Social Security Wages:	\$3,600.00
Social Security Tax Withheld:	\$223.00
Medicare Wages and Tips:	\$3,600.00
Medicare Tax Withheld:	\$52.00
Social Security Tips:	0.00
Allocated Tips:	0.00
Advanced EIC Payment:	0.00
Dependent Care Benefits:	0.00
Deferred Compensation:	0.00
Code "Q" Military Pay:	0.00
Code "R" Employer's Contribution to MSA:	0.00
Code "S" Employer's Contribution to Simple Account:	0.00
Code "T" Expenses Incurred for Qualified Adoptions:	0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not Statutory Employee

## Form 1098-E Student Loan Interest Statement

Borrower:

Borrower's Social Security Number: [REDACTED]

Form 1116  
Department of the Treasury  
Internal Revenue Service (98)

Foreign Tax Credit  
(Individual, Estate, Trust, or Nonresident Alien Individual)  
► Attach to Form 1040, 1040NR, 1041, or 980-T.  
► See separate instructions.

OMB No. 1545-0121  
2001  
Attachment  
Sequence No. 19

Name **James D. Pieron** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a <input type="checkbox"/> Passive income	d <input type="checkbox"/> Shipping income	g <input type="checkbox"/> Lump-sum distributions
b <input type="checkbox"/> High withholding tax interest	e <input type="checkbox"/> Dividends from a DISC or former DISC	h <input type="checkbox"/> Section 901(l) income
c <input type="checkbox"/> Financial services income	f <input type="checkbox"/> Certain distributions from a foreign sales corporation (FSC) or former FSC	i <input type="checkbox"/> Certain income re-sourced by treaty
		j <input checked="" type="checkbox"/> General limitation income

k Resident of (name of country) ► **Switzerland**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ►	<b>Switzerland</b>			
1 Gross income from sources within country shown above and of the type checked above. See page 8 of the instructions:				
	<b>36,453</b>			<b>10 36,453</b>
Deductions and losses (Caution: See pages 8 and 9 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction. See instructions				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income. See instructions				
e Gross income from all sources. See instructions				
f Divide line 3d by line 3e. See instructions				
g Multiply line 3c by line 3f	<b>4,550</b>			
4 Pro rata share of interest expense. See instructions:				
a Home mortgage interest (use worksheet on page 9 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	<b>31,903</b>			<b>6 4,550</b>
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ►				<b>7 31,903</b>

**Part II Foreign Taxes Paid or Accrued (See page 9 of the instructions.)**

Country	Credit is claimed for taxes (you must check one) (a) <input checked="" type="checkbox"/> Paid (b) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency			In U.S. dollars						
		Taxes withheld at source on:			(a) Other foreign taxes paid or accrued	Taxes withheld at source on:			(a) Other foreign taxes paid or accrued	(b) Total foreign taxes paid or accrued (add cols. (b) through (w))	
		(b) Dividends	(c) Rents and royalties	(d) Interest		(e) Dividends	(f) Rents and royalties	(g) Interest			
A 12-31-01					16,485.5				9,891	9,891	
B											
C											
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ►									8	9,891	

For Paperwork Reduction Act Notice, see page 12 of the instructions.

Cat. No. 11440U

Form 1116 (2001)

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . .	9, 891	
10	Carryback or carryover (attach detailed computation) . . . .	10	
11	Add lines 9 and 10 . . . . .	11	9, 891
12	Reduction in foreign taxes. See page 10 of the instructions . . . .	12	—
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit . . . .	13	9, 891
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See page 10 of the instructions . . . .	14	31, 903
15	Adjustments to line 14. See page 10 of the instructions . . . .	15	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) . . . . .	16	31, 903
17	Individuals: Enter the amount from Form 1040, line 37. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption . . . . .	17	35, 503
Caution: If you figured your tax using the special rates on capital gains, see page 12 of the instructions.			
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" . . . . .	18	.90
19	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 39.	19	5, 866
Estates and trusts: Enter the total of Form 1041, Schedule G, lines 1a and 1b, or the total of Form 990-T, lines 36 and 37. . . . .			
20	Multiply line 19 by line 18 (maximum amount of credit) . . . . .	20	5, 279
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV. See page 12 of the instructions . . . . .	21	5, 279

**Part IV Summary of Credits From Separate Parts III (See page 12 of the instructions.)**

22	Credit for taxes on passive income . . . . .	22	
23	Credit for taxes on high withholding tax interest . . . . .	23	
24	Credit for taxes on financial services income . . . . .	24	
25	Credit for taxes on shipping income . . . . .	25	
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC . . . . .	26	
27	Credit for taxes on lump-sum distributions . . . . .	27	
28	Credit for taxes on certain income re-sourced by treaty . . . . .	28	
29	Credit for taxes on general limitation income . . . . .	29	
30	Add lines 22 through 29 . . . . .	30	
31	Enter the smaller of line 19 or line 30 . . . . .	31	5, 279
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 10 . . . .	32	—
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter here and on Form 1040, line 43; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . .	33	5, 279

